2 申告所得税 Self-assessment Income Tax

統計表を見る方のために

For the people who use the statistical table

- 1 利用上の注意 Notes on use
- (1) この章は、平成19年1月1日から12月31日までの間の所得について、平成20年3月31日までに確定申告、修正申告又は更正決定等により申告納税額が計算された人(申告納税者という。)の課税の事績を、全数調査又は標本調査の方法で調査・集計したものである。したがって、確定申告をしても申告納税額のない者及び給与所得者等で源泉徴収による納税額があっても確定申告等を要しない者は、調査の対象から除かれている。

This section shows the statistics of taxation for the people whose self-assessed tax were computed by march 31, 2008 with final returns, amended returns or reassessments, for the income earned between January 1 and December 31 in 2007. Figures were surveyed and computed based on the method of complete survey or sample survey.

Therefore the people who have no self-assessments after final returns and the people who don't need to file final returns after the payment through withholding system are not subject to the survey.

(2) 各所得者の区分は次のとおりである。

Types of income earners are as follows:

| V I | | | |
|---|---|----------------------------------|--|
| 申告 | 事業所得者 Operating income earner | 営業等所得者 Business income earner | 事業所得のうち、営業等から生ずる所得が最も大きい者をいう。 Person whose income from business operation accounts for the biggest part of operating income |
| 納税者 Taxpayer by self- assessment | 事業所得だけを有する者及 び事業所得の金額が他の所 得金額より大きい者 Person who has only operating income or person whose operating income is bigger than other incomes in terms of the amount | 農業所得者 Farm income earner | 事業所得のうち、農業から生ずる所得が最も大きい者をいう。 Person whose income from agriculture accounts for the biggest part of operating income |
| | その他所得 | _ | 事業所得者以外の者をいう。 |
| | Other income earner | | Person other than Operating income earner |

2 申告所得税の税率等(課税所得金額又は課税退職所得金額に対して)(平成19年分) Ratio of Self-assessment income tax to taxable income or taxable retirement income (for 2007)

| 課税所得金額 | 税率 | 控 除 額 |
|---|--------------|---------------------------|
| Amount of taxable income | Tax rate (%) | Amount of deduction (yen) |
| 195 万円未満の場合 Less than 1.95 million yen | 5% | 0 円 |
| 330 " Less than 3.3 million yen | 10 | 97, 500 |
| 695 " Less than 6.95 million yen | 20 | 427, 500 |
| 900 " Less than 9 million yen | 23 | 636, 000 |
| 1, 800 " Less than 18 million yen | 33 | 1, 536, 000 |
| 1,800 万円以上の場合 18 million yen or more | 40 | 2, 796, 000 |

3 申告所得税の主な諸控除等(平成19年分)

(1) 所得控除

| 1 | 基礎控除 | | | | 380,000円 |
|---|--------|------|------|------|--------------|
| 口 | 配偶者控除 | | | | 380,000円 |
| | ただし、 | | | | |
| | 老人控除対象 | 配偶者 | | | 480,000円 |
| | 同居特別障害 | 者である | 控除対象 | 良配偶者 | 730,000円 |
| | | | | | |

同居特別障害者である老人控除対象配偶者… 830,000円

ハ 配偶者特別控除

| 配偶者の合計所得金額 | | 控除額 | |
|------------|------------|----------|--|
| 380, 00 | 380,000円まで | | |
| 380,001円から | 399,999円まで | 380,000円 | |
| 400,000円から | 449,999円まで | 360,000円 | |
| 450,000円から | 499,999円まで | 310,000円 | |
| 500,000円から | 549,999円まで | 260,000円 | |
| 550,000円から | 599,999円まで | 210,000円 | |
| 600,000円から | 649,999円まで | 160,000円 | |
| 650,000円から | 699,999円まで | 110,000円 | |
| 700,000円から | 749,999円まで | 60,000円 | |
| 750,000円から | 759,999円まで | 30,000円 | |
| 760, 00 | 0円 | | |

ニ 扶養控除 …… 380,000円 ただし、

- ホ 雑損控除 …… 次の(イ)又は(ロ)のいずれか多い方 の金額
 - (イ) 災害等の損失額で総所得金額等の 10%を超える金額
 - (p) 災害関連支出の金額で50,000円を 紹える金額
- へ 医療費控除 …… 支払った医療費から 100,000円と 総所得金額等の5%とのいずれか少 ない方の金額を控除した金額 (最高 200万円)
- 卜 生命保険料控除
- (イ) 一般の生命保険料

支払保険料の金額に応じて次の区分の金額

A 25,000円以下の場合

全 額

- B 25,000円を超え50,000円以下の場合 支払保険料×1/2 +12,500円
- C 50,000円を超える場合 支払保険料×1/4 +25,000円(最高5万円)
- (1) 個人年金保険料

(イ)の計算に同じ

(ハ) (イ)と(ロ)がある場合

(イ)と(ロ)の合計

チ 社会保険料控除 …… 支払った社会保険料の全額

3 Principal deduction items for self-assessment income tax

(1) Exemption and income deduction

| But in the case following, Spouse subject to the exemption of aged person Spouse subject to the exemption of heavily | A | Basic deduction | 380,000 yen |
|---|---|--|--------------|
| exemption of aged person 480,000 yern Spouse subject to the exemption of heavily handicapped person living together 730,000 yern Spouse subject to the exemption of aged person | В | Exemption for Spouse | 380,000 yen |
| Spouse subject to the exemption of heavily handicapped person living together 730,000 yer Spouse subject to the exemption of aged person | | U/ 1 | 480.000 ven |
| handicapped person living together 730,000 yer Spouse subject to the exemption of aged person | | 1 0 1 | 100,000 yell |
| Spouse subject to the exemption of aged person | | Spouse subject to the exemption of heavily | |
| 830 000 you | | handicapped person living together | 730,000 yen |
| heavily handicapped living together 830,000 year | | Spouse subject to the exemption of aged person | 000 000 |
| | | heavily handicapped living together | 830,000 yen |

C Special exemption for Spouse

| Total income of spouse | Amount of deduction |
|---------------------------------|---------------------|
| to 380,000 yen | 0 yen |
| From 380,001 yen to 399,999 yen | 380,000 yen |
| From 400,000 yen to 449,999 yen | 360,000 yen |
| From 450,000 yen to 499,999 yen | 310,000 yen |
| From 500,000 yen to 549,999 yen | 260,000 yen |
| From 550,000 yen to 599,999 yen | 210,000 yen |
| From 600,000 yen to 649,999 yen | 160,000 yen |
| From 650,000 yen to 699,999 yen | 110,000 yen |
| From 700,000 yen to 749,999 yen | 60,000 yen |
| From 750,000 yen to 759,999 yen | 30,000 yen |
| Over 760,000 yen | 0 yen |

| D: Exemption for dependents ····· | 380,000 yen |
|---|-------------|
| But in the case following, | |
| Specified dependent ····· | 630,000 yen |
| Aged dependent who is aged parent living together | 580,000 yen |
| Aged dependent who is not aged parent living together | 480,000 yen |

In the case a dependent is classified as heavily handicapped person living together, $350,\!000$ yen is added to the amounts above.

E: Deduction for casualty losses

 $\label{lem:eq:continuous} Either of the following amounts which is larger than the other:$

- (a) Part of amount of casual loss which exceeds 10 % of total net income
- (b) Part of expense related to casualty , etc. which exceeds $50,\!000~\mathrm{yen}$
- F: Deduction for medical expense

Medical expense minus the smaller amount of the followings (maximum: 2million yen): 100,000 yen / 5~% of total net income

- G: Deduction for life insurance premium
 - (a) Ordinary life insurance premium
 - $\ensuremath{\textcircled{1}}$ For the paid premium less than 25,000 yen : the full amount
 - ② For the paid premium between 25,000 and 50,000 yen: the premium paid * 1/2 + 12,500 yen
 - $\mbox{\@ifnextrack}$ For the paid premium more than 50,000 yen: the premium paid * 1/4 + 25,000 yen (maximum: 50,000 yen)
 - (b) Personal pension insurance premium

The same calculation method as (a) is used.

- (c) In the case where both (a) and (b) are paid Total of calculated deductions of (a) and (b)
- H: Deduction for social insurance premium

Full amount of paid social insurance premium

- リ 地震保険料控除
- (イ) 地震保険料

支払保険料の金額に応じて次の区分の金額

- A 50,000円以下の場合 全額
- 50,000円を超える場合 50,000円
- (中) 旧長期損害保険料

支払保険料の金額に応じて次の区分の金額

A 10,000円以下の場合

- B 10,000円を超え20,000円以下の場合 支払保険料 \times 1/2 + 5,000円
- C 20,000円を超える場合 15,000円
- (ハ) (イ)と(ロ)がある場合

(イ)と(ロ)の合計(最高50,000円)

ヌ 小規模企業共済等掛金控除 …… 支払った小規模企業共 済掛金(旧第2種共済掛金を除く)、確定 拠出年金法の個人型年金加入者掛金及び 心身障害者扶養共済掛金の合計額

ル 障害者、寡婦、寡夫、勤労学生控除 …… 270,000円 ただし、特別障害者 ……………… 400,000円 特定の寡婦 ………………… 350,000円

寄付金控除 … 特定寄付金の額と総所得金額等の40%のい ずれか少ない方の金額のうち、5,000円

を超える部分の金額

(2) 税額控除

イ 配当控除

… 原則として、①剰余金の配当等に係る配 当所得の金額の10%と、②特定証券投資 信託の収益の分配に係る配当所得の金額 の5%との合計額(課税総所得金額が 1,000万円を超える場合、その超える金額 に対応する配当については、①は5%、 ②は2.5%)。ただし、基金利息、特定外貨 建等証券投資信託の収益の分配金、特定 投資法人の投資口の配当等、証券投資法 人の投資口の配当等、外国法人からの配 当金や確定申告しないことを選択した配 当所得は配当控除の対象とならない。

外国税額控除 … 外国所得税のうち、次の算式により計 算した控除限度額までの金額

その年分の

その年分の国外所得総額

控除限度額= 所得税額

その年分の所得総額

- I: Deduction for earthquake insurance premium
 - (a) Ordinary earthquake insurance premium
 - ① For the paid premium less than 50,000 yen: the full amount
 - $\ensuremath{\bigcirc}$ For the paid premium more than 50,000 yen : 50,000 yen
 - (b) Ordinary long-term casualty insurance premium
 - ① For the paid premium less than 10,000 yen: the full amount
 - ② For the paid premium between 10,000 and 20,000 yen: the premium paid * 1/2 + 5,000 yen
 - 3 For the paid premium more than 20,000 yen: 15,000 yen
 - (c) In the case where both (a) and (b) are paid Total of calculated deductions of (a) and (b)

(maximum:50,000 yen)

J: Deductions for small-scale business enterprise mutual aid premiums

The total amount paid for small-scale business enterprises' mutual aid premiums, private pension plan subscribers' premiums in the defined contribution pension plan law and handicapped persons' support mutual aid premiums

K: Exemption for handicapped person,

widow, widower, or working student 270,000 ven But for heavily handicapped person 400,000 yen But for specified widow 350,000 yen

M: Deductions for donation

Part of the amount of the donation (up to 30% of total net income) which exceeds 5,000 yen

(2) Tay credit

A: Tax credits for dividends

In principle, a total of (1) 10% of dividend income from profits and (2) 5% of dividend income from revenue on specific securities investment funds. (If the total taxable income exceeds 10 million yen, the tax credits for dividends on the excess income is 5% for (1) and 2.5% for (2) respectively as above.) However, interest on guarantee capital, dividends of specific securities in foreign currency investment trust profits, dividends of securities investment trust profits (except for specified securities investment trusts), dividends of profits from investments of special investment firms, dividends of profits from investments of securities investment firms, dividends from foreign corporations and the non-use of final return were chosen are not subject to tax credits for dividends.

B: Credit for foreign tax

Part of foreign income tax up to the limited amount of deduction computed according to the following formula

Limited amount of deduction

Amount of $=_{\rm income\;tax\;for\;the}$ year

Total income from sources outside Japan for the year

Total income for the year

ハ 住宅借入金等特別控除

家屋の新築・購入・増改築をした場合に次のとおり適用 される。

A 平成11年1月1日から平成13年6月30日までの間に 居住の用に供した場合

住宅の取得等に係る借入金又は債務の年末残高 5,000 万円以下の部分の 金額

(最高37万5千円)

B 平成13年7月1日から平成16年12月31日までの間に 居住の用に供した場合

住宅の取得等に係る借入金又は債務の年末残高 5,000 万円以下の部分の金額

C 平成17年中に居住の用に供した場合

住宅の取得等に係 る借入金又は債務 の年末残高 4,000 万円以下の部分の 金額

D 平成18年中に居住の用に供した場合

住宅の取得等に係 る借入金又は債務 の年末残高 3,000 万円以下の部分の 金額

E 平成19年中に居住の用に供した場合 (Fを選択する場合を除く)

住宅の取得等に係 る借入金又は債務 の年末残高 2,500 万円以下の部分の 金額

F 平成19年中に居住の用に供し、Eに代えて控除額の特例 を選択する場合

住宅の取得等に係 る借入金又は債務 の年末残高 2,500 万円以下の部分の 金額

C: Special credit for acquisition of dwelling house

This credit is applied for new construction, purchase, extension and reconstruction of a house as follows.

(a) For the house which was provided for dwelling between January

The part up to 50 million yen of balance at the year end of borrowed money or debt needed for the acquisition of the house
$$\times 0.75\% \cdots \rightarrow \begin{bmatrix} \text{Fractions less than} \\ 100 \text{ yen omitted} \end{bmatrix}$$

(b) For the house which was provided for dwelling between July 1, 2001 and December 31, 2004:

The part up to 50 million yen of balance at the year end of borrowed money or debt needed for the acquisition of the house
$$\times 1 \% \cdots \rightarrow \begin{bmatrix} \text{Fractions less than} \\ 100 \text{ yen omitted} \end{bmatrix}$$

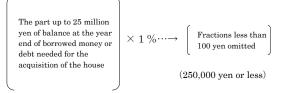
(c) For the house which was provided for dwelling in 2005:

The part up to 40 million yen of balance at the year end of borrowed money or debt needed for the acquisition of the house
$$\begin{array}{c} \times \ 1 \% \cdots \rightarrow \end{array} \end{array} \end{array} \\ \begin{array}{c} \text{Fractions less than} \\ 100 \ \text{yen omitted} \end{array}$$

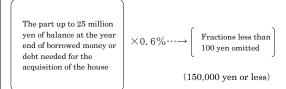
(d) For the house which was provided for dwelling in 2006:

The part up to 30 million yen of balance at the year end of borrowed money or debt needed for the acquisition of the house
$$\begin{array}{c} \times \ 1 \ \% \cdots \rightarrow \end{array} \left[\begin{array}{c} \text{Fractions less than} \\ 100 \ \text{yen omitted} \end{array} \right.$$

(e) For the house which was provided for dwelling in 2007: (The case where f is selected is excluded.)



(f) When it supplies for the residence by the end of 2007, and the exception of the deduction amount is selected in place of e.



2 申告所得税

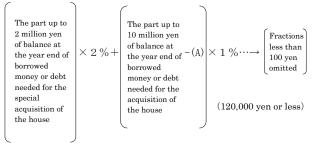
ニ 特定増改築等住宅借入金等特別控除 家屋の高齢者等居住改修工事等をして、ハのEに代えて選 択する場合に適用される。

ホ 住宅耐震改修特別控除

住宅耐震改修に要した費用の額 × 10%(最高20万円)

D: Special credit for loans relating to a dwelling

It is applied when the residence repair work such as senior citizens in the house is done, and it selects it in place of e of e.



E: Special deduction for residence seismic retrofitting

10% of the value of the expenditures required for residence seismic retrofitting (200,000 yen or less)